

B6 Summary (Official Form 6 - Summary) (12/07)

**United States Bankruptcy Court
District of Massachusetts**

In re Massachusetts Elephant & Castle Group, Inc.
Debtor

Case No. 11-16155 HJB

Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	3	332,312.32		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		21,279,707.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		92,425.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	13		186,701.49	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		22			
Total Assets			332,312.32		
Total Liabilities				21,558,833.49	

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS**

-----	X	
	:	
In re	:	
	:	
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.	:	Chapter 11
	:	
Debtor	:	Case No. 11-16155 HJB
	:	
-----	X	

**NOTES, STATEMENT OF LIMITATIONS, METHODOLOGY, AND
DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENT**

The Schedules of Assets and Liabilities and Statement of Financial Affairs (the "Schedules and Statement") filed by Massachusetts Elephant & Castle Group, Inc. (the "Debtor") in the United States Bankruptcy Court for the District of Massachusetts (the "Bankruptcy Court"), were prepared pursuant to 11 U.S.C. § 521 and Federal Rule of Bankruptcy Procedure 1007 by management of the Debtor and are unaudited. The Schedules and Statement remain subject to further review and verification by the Debtor. Subsequent information may result in material changes in financial and other data contained in the Schedules and Statement. The Debtor reserves the right to amend its Schedules and Statement from time to time as may be necessary or appropriate. These Notes and Statement of Limitations, Methodology and Disclaimer Regarding Debtor's Schedules and Statement (the "Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statement, and should be referred to and reviewed in connection with any review of the Schedules and Statement.

1. GAAP. These Schedules and Statement reflect the assets and liabilities of the Debtor, except where otherwise noted. These Schedules and Statement do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles ("GAAP") in the United States.
2. Accuracy. While every effort has been made to file complete and accurate Schedules and Statement, inadvertent errors or omissions may exist.
3. Excluded Assets and Liabilities. The Debtor has excluded the following categories of assets and liabilities from the Schedules and Statement: other intangible assets which were not carried on the books and records prior to bankruptcy, accrued liabilities including, but not limited

to, accrued salaries and employee benefits, tax accruals, and accrued accounts payable. In addition, goodwill, and certain immaterial assets and liabilities, may also have been excluded.

4. Debtor's Rights. With respect to any claim against, or obligation of, the Debtor described in these Schedules and Statement, the Debtor may have the right of offset, rights to a refund, counterclaims, defenses and other rights which it has not described herein. These rights, by their nature, generally are unquantifiable and the Debtor has not attempted to describe or quantify these rights herein. The failure to delineate such rights should in no way be construed as a waiver of such rights by the Debtor.

5. Book Value. Unless otherwise noted, the Debtor's assets and liabilities are shown on the basis of their net book value as of June 28, 2011. Petition Date in accordance with the Debtor's books and records. Thus, unless otherwise notes, the Schedules and Statement reflect the carrying value of the assets and liabilities as recorded on the Debtor's books, and are not based upon any estimate of their current market value.

6. Claim Description. Any failure to designate a claim on the Schedules and Statement as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtor that such amount is not "disputed," "contingent," or "unliquidated." The Debtor reserves the right to dispute, or to assert offsets or defenses to, any claim reflected on the Schedules and Statement as to amount, liability and/or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated."

7. Dates. Unless otherwise specified, all amounts are listed as of June 28, 2011, the date the Debtors commenced its chapter 11 case (the "Petition Date").

8. Contingent Assets. The Debtor believes that they may possess certain claims and causes of action against various parties. The Debtors have not set forth all claims or causes of action against third parties or avoidance actions as assets in their Schedules and Statement. The Debtor reserves all of its rights with respect to any claims, causes of action or avoidance actions it may have and nothing contained in these Schedules and Statement shall be deemed a waiver of any such claims, avoidance actions or causes of action or in any way prejudice or impair the assertion of such claims.

9. Schedule E.

Wages. The Debtor has filed a motion for authority to pay pre-petition employee wages, compensation, benefits and other related obligations (the "Wage Motion"). In light of the relief obtained in the Wage Motion, the Debtor has not listed on Schedule E the pre-petition claims of employees relating to wages, compensation, benefits and other related obligations.

10. Schedule F. Except as set forth below, all general unsecured claims against the Debtor have been listed on Schedule F based upon the Debtor's existing books and records.

Customer Programs. The Debtor has filed a motion for the right, but not the obligation, to pay pre-petition claims in connection with their obligations under certain customer programs,

such as gift cards and merchandise credits (the “Customer Programs Motion”). In light of the relief obtained in the Customer Programs Motion, the Debtor has not listed on Schedule F the claims of customers relating to the Debtor’s pre-petition obligations under its customer programs.

11. Schedule G. While the Debtor’s existing books, records, and financial systems have been relied upon to identify and schedule executory contracts of the Debtor and every effort has been made to ensure the accuracy of the Schedule of Executory Contracts and Unexpired Leases, inadvertent errors or omissions may have occurred. The Debtor hereby reserves all of its rights to dispute the validity, status, or enforceability of any contracts, agreements or leases set forth in Schedule G and to amend or supplement such Schedule as necessary. Certain executory agreements may not have been memorialized and could be subject to dispute. Certain of the contract agreements and leases listed herein may have expired or terminated or may have been modified, amended, or supplemented from time to time by the conduct of the parties, various amendments, restatements, waivers, estoppel certificates, letters and other documents, instruments and agreements which may not be listed herein. Executory agreements that are oral in nature have not been included in the Schedule. Additionally, the Debtor has not listed confidentiality agreements on the Schedule.

12. Setoffs. The Debtor occasionally incurs setoffs from customers during the ordinary course of business. Setoffs in the ordinary course can result from various items including, but not limited to disputes between the Debtor and its customers or suppliers. These normal setoffs are consistent with the ordinary course of business in the Debtor’s industry, making it unduly burdensome and costly for the Debtor to list all such normal setoffs. Therefore, such normal setoffs are excluded from the Debtor’s response to Question 13 of the Statement of Financial Affairs.

While every effort has been made to make these Schedules and Statement accurate and complete, unintentional errors or omissions may exist. In the event that errors or omissions are discovered, these Schedules and Statement will be supplemented or amended, as appropriate.

B6A (Official Form 6A) (12/07)

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
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None

Sub-Total > **0.00** (Total of this page)

Total > **0.00**

(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

B6B (Official Form 6B) (12/07)

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		Petty cash	-	2,500.00
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Sovereign Bank 125 Summer Street Boston, MA 02110 Operating Account - last four digits 6090 \$5,682.88 Manager Account - last four digits 8773 \$1,097.44	-	6,780.32
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **9,280.32**
(Total of this page)

2 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **0.00**
(Total of this page)

Sheet 1 of 2 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.		Liquor license - Boston, MA - No. CV7AL0607	-	150,000.00
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment, and supplies used in business.		Restaurant equipment, POS register system and kitchen smallware	-	84,009.89
30. Inventory.		Food and liquor	-	33,891.00
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.		Leasehold improvements	-	55,131.11

Sub-Total > **323,032.00**
(Total of this page)
Total > **332,312.32**

Sheet **2** of **2** continuation sheets attached to the Schedule of Personal Property

(Report also on Summary of Schedules)

B6D (Official Form 6D) (12/07)

In re **Massachusetts Elephant & Castle Group, Inc.**Case No. **11-16155 HJB**

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T	D A T E C L A I M W A S I N C U R R E D, N A T U R E O F L I E N, A N D D E S C R I P T I O N A N D V A L U E O F P R O P E R T Y S U B J E C T T O L I E N	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M W I T H O U T D E D U C T I N G V A L U E O F C O L L A T E R A L	U N S E C U R E D P O R T I O N, I F A N Y
Account No.			Blanket lien					
GE Canada Equipment Financing G.P. 2300 Meadowvale Blvd, Suite 111 Mississauga ON L5N 5P9						X		
Value \$			Unknown				21,279,707.00	Unknown
Account No.								
Value \$								
Account No.								
Value \$								
Account No.								
Value \$								
Subtotal (Total of this page)							21,279,707.00	0.00
Total (Report on Summary of Schedules)							21,279,707.00	0.00

0 continuation sheets attached

B6E (Official Form 6E) (4/10)

In re Massachusetts Elephant & Castle Group, Inc.

Case No. 11-16155 HJB

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to \$2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☒ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B6E (Official Form 6E) (4/10) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R	H U S B A N D , W I F E , J O I N T , O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Sales Tax					
Massachusetts Department of Revenue PO BOX 7021 BOSTON, MA 02204		-						0.00
							92,425.00	92,425.00
Account No.								
Account No.								
Account No.								
Account No.								
Account No.								
Subtotal								0.00
(Total of this page)							92,425.00	92,425.00
Total								0.00
(Report on Summary of Schedules)							92,425.00	92,425.00

Sheet **1** of **1** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6F (Official Form 6F) (12/07)

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T O R	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. AGAR SUPPLY CO. 225 JOHN HANCOCK ROAD TAUNTON, MA 02780		-	Trade debt				6,351.16
Account No. ALL SERVICE HOME IMPROVEMENT 3 BAY STREET WAKEFIELD, MA 01880		-	Trade debt				824.00
Account No. ALLIED WASTE SERVICES #094 PO BOX 9001099 LOUISVILLE, KY 40290-1099		-	Trade debt				757.95
Account No. AUGUST A BUSCH 440 RIVERSIDE AVE MEDFORD, MA 02155		-	Trade debt				4,513.80
Subtotal (Total of this page)							12,446.91

12 continuation sheets attached

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No.			Trade debt				1,850.00
BAKER COMMODITIES INC P.O. BOX 132 N. BILLERICA, MA 01862-0132	-						
Account No.			Trade debt				115.00
BAYSTATE AUDIO & MEDIA SVCS 165A MEMORIAL DRIVE SHREWSBURY, MA 01545	-						
Account No.			Trade debt				3,297.76
BURKE DISTRIBUTING P.O. BOX 168 RANDOLPH, MA 02368	-						
Account No.			Trade debt				8,129.83
CERTIFIED RESTAURANT EQUIPMENT SERVICE P.O. BOX 2618 PAWTUCKET, RI 02861	-						
Account No.			Trade debt				2,342.36
CHURCHILL LINEN SERVICES P.O. BOX 3247 BROCKTON, MA 02304-3247	-						
Subtotal (Total of this page)							15,734.95

Sheet no. 1 of 12 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

Sheet no. **1** of **12** sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.			Trade debt				
CINTAS CORP 200 APOLLO DRIVE CHELMSFORD, MA 01824-3620		-					747.85
Account No.			Trade debt				
CITY OF BOSTON BOX 55810 BOSTON, MA 02205		-					4,187.56
Account No.			Trade debt				
CITYSCAPES PLANTCARE, INC. P.O. BOX 950 BOSTON, MA 02117-0950		-					2,114.61
Account No.			Trade debt				
CLUB QUARTERS 49 W 45 STREET NEW YORK, NY 10036		-					14,796.10
Account No.			Trade debt				
COMCAST PO BOX 1577 NEWARK, NJ 07101-1577		-					703.28
Sheet no. 2 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							
Subtotal (Total of this page)							22,549.40

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. CORPORATE MECHANICAL, INC. 1501 MAIN STREET TEWKSBURY, MA 01876	-	Trade debt				7,510.00
Account No. COVERALL CLEANING 105 CENTRAL ST STONEHAM, MA 02180	-	Trade debt				2,040.00
Account No. CRAFT BREWERS GUILD P.O. BOX 330 DANVERS, MA 01923	-	Trade debt				571.00
Account No. DATEL COMMUNICATIONS 145 BODWELL STREET AVON, MA 02322	-	Trade debt				130.00
Account No. DAYMARK FOOD SAFETY SYSTEMS P.O. BOX 1065 BOWLING GREEN, OH 43402	-	Trade debt				132.15
Sheet no. 3 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				10,383.15

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	H U S B A N D W I F E J O I N T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.			Trade debt				
DEVONSHIRE ARCH ASSOCIATES, LP 49 WEST 45TH ST., 8TH FLOOR NEW YORK, NY 10036	-						7,500.00
Account No.			Trade debt				
EAGLE ELEVATOR CO INC 176 NORFOLK AVE BOSTON, MA 02119	-						2,279.37
Account No.			Trade debt				
ECOLAB PO BOX 905327 CHARLOTTE, NC 28290-5327	-						320.76
Account No.			Trade debt				
EDWARD DON & COMPANY 84 STEMMERS LANE WESTAMPTON, NJ 08060	-						5,276.14
Account No.			Trade debt				
ELDER ELECTRICAL & DATA INC 312 BRIDGE ST N. WEYMOUTH, MA 02191-1124	-						245.90
Subtotal (Total of this page)							15,622.17

Sheet no. 4 of 12 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. EMPIRE COOLER SERVICE INC 940 W CHICAGO AVE CHICAGO, IL 60642-5494	-	Trade debt				555.00
Account No. FARMER BROTHERS COFFEE P.O. BOX 934237 ATLANTA, GA 31193-4237	-	Trade debt				1,869.80
Account No. FEDERAL EXPRESS PO BOX 371461 PITTSBURG, PA 15250-7461	-	Trade debt				82.94
Account No. FIRE SYSTEMS TECH. PO BOX 939 HANOVER, MA 02339	-	Trade debt				700.00
Account No. FLEET REFRIGERATION INC PO BOX 560098 W. MEDFORD, MA 02156-0098	-	Trade debt				868.16
Sheet no. 5 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				4,075.90

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusettes Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.			Trade debt				
G. NEIL CORPORATION P.O. BOX 451179 SUNRISE, FL 33345-1179		-					200.00
Account No.			Trade debt				
GEMINI AUDIO VISUAL 34 BROOKBRIDGE ROAD STONEHAM, MA 02180		-					188.75
Account No.			Trade debt				
HARPOON 306 NORTHERN AVE BOSTON, MA 02210		-					1,690.00
Account No.			Trade debt				
HI-TECH SOUND 53 BRIGHAM STREET MARLBOROUGH, MA 01752		-					255.00
Account No.			Trade debt				
HORIZON BEVERAGE PO BOX 399 ROCKTON, MA 02322		-					4,232.21
Subtotal (Total of this page)							6,565.96

Sheet no. 6 of 12 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.			Trade debt				15,007.84
KATSIROUBAS BROS. 40 NEWMARKET SQUARE BOSTON, MA 02118		-					
Account No.			Trade debt				1,960.00
LAMARCA & SONS BAKING 32 RIVERSIDE PARK MALDEN, MA 02148		-					
Account No.			Trade debt				1,856.81
LENOX-MARTELL 89 HEATH STREET BOSTON, MA 02130-1402		-					
Account No.			Trade debt				3,796.82
LIMERICK MEATS & PROVISIONS 132 ADAMS STREET NEWTON, MA 02458		-					
Account No.			Trade debt				889.81
MAGUIRE COMPANY, INC. P.O. BOX 600785 NEWTON, MA 02460		-					
Subtotal (Total of this page)							23,511.28

Sheet no. 7 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Sheet no. 7 of 12 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.			Trade debt				
MICROVEN ELECTRONICS 667 WASHINGTON STREET BROOKLINE, MA 02446-4534		-					436.58
Account No.			Trade debt				
MORRIS VISITOR PUBLICATIONS, LLC P.O. BOX 1584 AUGUSTA, GA 30903		-					1,000.02
Account No.			Trade debt				
NATIONAL GRID PO BOX 11737 NEW ARC, NJ 07101-4737		-					4,090.04
Account No.			Trade debt				
NE NEON COMPANY, INC. 50 TERMINAL STREET BOSTON, MA 02129		-					486.00
Account No.			Trade debt				
NEW ENGLAND FIRE PATROL, INC. 117 LANCASTER STREET QUINCY, MA 02169		-					2,991.16
Subtotal (Total of this page)							9,003.80

Sheet no. 8 of 12 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. NUCO2 LLC P.O. BOX 9011 STUART, FL 34995-9011	-	Trade debt				489.54
Account No. OLD ENGLISH CLEANING SERVICES INC. P.O. BOX 1475 BROOKLINE, MA 02446	-	Trade debt				900.00
Account No. ONE COMMUNICATIONS PO BOX 981039 BOSTON, MA 02298-1039	-	Trade debt				928.52
Account No. PAPER & RIBBON SUPPLY P.O. BOX 3601 CHERRY HILL, NJ 08034	-	Trade debt				654.21
Account No. PUBLIC SERVICE BROADCASTING 344 MONTE VISTA AVENUE, #3A OAKLAND, CA 94611	-	Trade debt				240.00
Sheet no. 9 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,212.27

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusettes Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No.			Trade debt				
REMSCO INC. P.O. BOX 2362 PLAINVILLE, MA 02762	-						330.00
Account No.			Trade debt				
RESTAURANT TECHNOLOGIES, INC. 2250 PILOT KNOB ROAD MENDOTA HEIGHTS, MN 55120	-						632.30
Account No.			Trade debt				
RETAIL CONTROL SOLUTIONS INC. 460 HILLSIDE AVE., LOWER LEVEL NEEDHAM, MA 02494	-						277.19
Account No.			Trade debt				
RJ MASE, LLC 1 TESTA PLACE SOUTH NORWALK, CT 06854	-						510.00
Account No.			Trade debt				
ROTO ROOTER SERVICES 5672 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	-						1,829.60
Subtotal (Total of this page)							3,579.09

Sheet no. 10 of 12 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B I T O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.			Trade debt				
SESAC P.O. BOX 900013 RALEIGH, NC 27675-9013		-					700.20
Account No.			Trade debt				
SIR SPEEDY ONE MILK STREET BOSTON, MA 02109		-					50.71
Account No.			Trade debt				
STAPLES BUSINESS ADVANTAGE DEPT. 51 - 7819259846 DES MOINES, IA 50368-9020		-					1,815.03
Account No.			Trade debt				
THE FLYING LOCKSMITHS INC. 1115 N MAIN STREET RANDLOPH, MA 02368		-					1,198.09
Account No.			Trade debt				
US BEVERAGENET, INC. 499 S WARREN STREET SYRACUSE, NY 13202		-					700.00
Subtotal (Total of this page)							4,464.03

Sheet no. **11** of **12** sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.		Trade debt				
US FOODSERVICE P O BOX 3155 BOSTON, MA 02241-3155	-					54,906.63
Account No.		Trade debt				
WATCH ALL 408 WASHINGTON STREET WEYMOUTH, MA 02188	-					368.00
Account No.		Trade debt				
ZEE MEDICAL, INC. P.O. BOX 781433 INDIANAPOLIS, IN 46278-8433	-					277.95
Account No.						
Account No.						
Sheet no. 12 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						55,552.58
Subtotal (Total of this page)						
Total (Report on Summary of Schedules)						186,701.49

B6G (Official Form 6G) (12/07)

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code,
of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest.
State whether lease is for nonresidential real property.
State contract number of any government contract.

**Devonshire Arch Boston LLC
c/o Masterworks Development Corporation
56 West 45th Street, 4th Floor
New York, NY 10036**

**Lease for 161 Devonshire Street
Boston, Massachusetts**

0

continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

B6H (Official Form 6H) (12/07)

In re **Massachusetts Elephant & Castle Group, Inc.**

Case No. **11-16155 HJB**

Debtor

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☒ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

NAME AND ADDRESS OF CREDITOR

0

continuation sheets attached to Schedule of Codebtors

B6 Declaration (Official Form 6 - Declaration). (12/07)

**United States Bankruptcy Court
District of Massachusetts**

In re Massachusetts Elephant & Castle Group, Inc.

Debtor(s)

Case No. 11-16155 HJB

Chapter 11

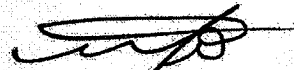
DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Financial Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 24 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date July 28, 2011

Signature



Keith A. Radford
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.